

# THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 359

April 2007

## REMINDER OF ORDER OF BUSINESS

### April

- 6 Good Friday – Legal Holiday (IC 1-1-9-1)
- 15 Members of Tax Adjustment Board to be appointed before this date to serve one year in counties that have not abolished such board. (IC 6-1.1-29-2) Abolishment of the board is provided under IC 6-1.1-29-9.  
  
Last day to make pension report and payment for first quarter by counties participating in Public Employees' Retirement Fund.
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in March to Indiana Department of Revenue.  
  
Last day to file quarterly unemployment compensation reports with the Department of Workforce Development.
- 24, 25, & 26 State Board of Accounts called meeting for County Recorders – South Bend
- 30 Prepare inventory of Loans to Common, Congressional, Permanent Endowment and Cemetery Trust Funds.  
  
Last day to file quarterly report of federal withholding tax with Director of Internal Revenue Service.

### May

- 1 Prepare report of school funds to Auditor of State and make payment of principal and interest due to Treasurer of State on the Common and Permanent Endowment Funds, and pay the Treasurer of State all fines and forfeitures on hand April 30, 2007, as shown in this report. (IC 20-42-1-6)
- 10 First installment of property taxes due.
- 11 Last day for filing applications for tax deductions to obtain deduction on 2007 payable 2008 taxes. (IC 6-1.1-12)
- 15 On or before May 15 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1-11-3)  
  
Period for normal filing of personal property schedules ends. (IC 6-1.1-1-7)
- 16 On or before May 16, of each even numbered year, the County Auditor shall provide to the County Assessor a list by taxing district of property for which a tax exemption was in effect for the preceding year. (IC 6-1.1-11-5)

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REMINDER OF ORDER OF BUSINESS  
(Continued)

**May – (continued)**

- 20 Last day to report and make payment of State and County Income Tax withheld in April to Indiana Department of Revenue.
- 23, 24, & 25 State Board of Accounts called meeting for County Auditors - Indianapolis
- 28 Memorial Day – Legal Holiday (IC 1-1-9-1)

**June**

- 1 Last date for filing County Highway Annual Operational Report with the State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)  
  
On or before this date the County Treasurer shall search the records to ascertain if person so certified is delinquent in payment of Property Taxes and certify to Auditor of State and state agencies the names of state employees owing delinquent taxes. (IC 6-1.1-22-16)  
  
County Auditor to prepare a list of persons owing delinquent taxes and believed to have money due from Auditor of State, Indiana Department of Transportation or any state institution or state school and furnish the list to those agencies on or before June 1.
- 12, 13, & 14 State Board of Accounts called meeting for Clerk of the Circuit Courts - Elizabeth
- 16 On or before June 16 of each even numbered year the County Assessor is to give notice to tax exempt organizations which failed to file an application for exemption of property tax for which an exemption was effective for the previous year, if application must be filed for the exemption under IC 6-1.1-11-3.5. (IC 6-1.1-11-5)
- 20 Last day to report and make payment of State and County Income tax withheld in May to Indiana Department of Revenue.  
  
On or before this date complete settlement and distribution of taxes collected by the County Treasurer since the last settlement. Prepare settlement sheet to be submitted to Auditor of State for approval and make distribution of funds due local governmental units and the Treasurer of State by June 30. (IC 6-1.1-27-3)
- 30 County Treasurer to certify list of real property eligible for tax sale to County Auditor on or before July 1.

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**OBSOLETE VOLUMES**

All articles from Volumes 312 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 312 and earlier may be deleted from your file.

**HIGHWAY ENGINEER - STATE SUBSIDY**

IC 8-17-5-9 requires the county auditor to certify annually to the state auditor if the county employs a full-time county highway engineer. Such certification shall show the name and address of the county highway engineer and the serial number of his certificate of registration issued by the State Board of Registration for Professional Engineers. Upon receipt of the annual certification, the state auditor shall distribute from the county highway engineer fund to the counties a grant-in-aid subsidy in the amount of \$20,000 which is to be applied toward the engineer's annual salary. If the county highway engineer is employed by the two (2) counties, acting jointly, the amount to be distributed to each such county unit shall be \$10,000 (IC 8-17-5-10).

It is our position that if the full-time county highway engineer is also the county surveyor, the total annual salary for such individual must be at least \$40,000 per year before the county could qualify to receive such subsidy. Also, if the amount fixed by council, in this situation, as compensation for services as highway engineer is greater than the amount set for serving as county surveyor, then the amount the person receives as compensation as engineer is in lieu of the amount set for the surveyor (IC 36-2-12-15).

**SURPLUS TAX – REFUND**

Surplus tax may only be refunded after being transferred by quietus from the Treasurer's Daily Balance of Cash and Depositories, line 53, to the Surplus Tax Fund. County treasurers are not authorized to make refunds from the "Other Sources" section of the Daily Balance of Cash and Depositories. Both the County Auditor and County Treasurer must approve all Surplus Tax Fund claims in accordance with IC 6-1.1-26-6.

We would not object to the transfer (by quietus) at more frequent intervals other than at settlement time. If your county chooses to make more frequent transfers, remember to complete the Surplus Tax Fund Ledger. Also, be sure to adjust the amounts reported on column 6 of the county Treasurer's Certificate of Tax Collections for surplus tax remitted prior to settlement.

Surplus tax should not be confused with a tax refund, as the handling of the two requires different procedures. Tax refunds should be handled in accordance with Section P, Chapter 9, of the *Accounting and Uniform Compliance Guideline Manual for County Auditors*.

**STATE EMPLOYEES - GARNISHMENT OF WAGES TO PAY CHILD SUPPORT AND SMALL CLAIMS JUDGMENTS**

If the wages of a state employee are being garnished for two or more causes in the same court, the Auditor of State will be mailing only one warrant to the Clerk of the Circuit Court in payment of these multiple orders.

The receipt issued by the Clerk of the Circuit Court shall list each cause individually. If the accounting system prohibits the Clerk of the Circuit Court from listing more than one cause on a single receipt multiple receipts shall be issued for the warrant received from the Auditor of State.

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**ASSESSORS - TOWNSHIP - BOND PREMIUM – PAYMENT**

The bond premium on the official bond of the township assessor should be paid from county funds and not from township funds.

IC 5-4-1-18 requires the township assessor to file an individual surety bond, blanket bond, or crime insurance policy in the amount fixed by the fiscal body at not less than eight thousand five hundred dollars (\$8,500). Statutes do not require the deputy assessor to execute a bond; however, such bond may be required by the elected township assessor. When so required, such bond must be recorded in the office of county recorder.

**ASSESSOR BOOKS AND SUPPLIES**

"Before the assessment date of each year, the county auditor shall deliver to each township assessor the proper assessment books and necessary blanks for the listing and assessment of personal property." (IC 6-1.1-3-5)

**COUNTY COUNCIL - TERM**

"The term of office of a member of the fiscal body is four (4) years, beginning January 1 after election and continuing until his successor is elected and qualified." (IC 36-2-3-3)

**CARE OF CEMETERIES BY COUNTY**

Affected Cemeteries

IC 23-14-67 applies to cemeteries that (1) are without funds or sources of funds for reasonable maintenance; (2) have suffered neglect and deterioration; and (3) may be the burial grounds for Indiana pioneer leaders as well as for veterans of every American war including the Revolutionary War.

Appointment and Term of Commission

The board of commissioners of a county may appoint a county cemetery commission of five (5) county residents. County cemetery commission members shall be appointed for a term of five (5) years, staggered by the board of county commissioners to permit and appointment or a reappointment of one (1) commissioner member per year.

Annual Tax Levy and Budget

The commission may request the levy of an annual tax not exceeding fifty cents (\$.50) on each one hundred dollars (\$100) of assessed valuation of property in the county for the purpose of restoring and maintaining the cemeteries described above that were established in the county before 1850.

The county cemetery commission shall present an annual plan and budget to the board of county commissioners and the county council for approval and shall make an annual report to those bodies and the Indiana Historical Bureau.

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**CARE OF CEMETERIES BY COUNTY (Continued)**

Trusts for Cemetery Associations

IC 23-14-70 authorizes the following:

1. The board of commissioners of a county may receive from or on behalf of any cemetery corporation, church, association, or organization that has been dissolved or is to be dissolved a deposit of money to be held in trust under terms that are designated in writing. The interest on the money shall be used to keep in good condition any abandoned cemetery, any public incorporated cemetery, or any lots, monuments, mausoleums, vaults, or other burial structures in any cemetery. The board of commissioners may not expend more for this purpose than the interest earned from the loan or investment of the funds.
2. All money received by the board of commissioners may be invested in compliance with IC 20-42-1-14.
3. The auditor is liable on his bond for any neglect or failure of duty with respect to this fund in the same manner as with respect to the school fund. The county is also liable for the preservation of the principal and the payment of the interest on the fund to the same extent that it is liable with respect to the principal and interest of the school fund. The fund may be deposited with the board of commissioners of the county in which the cemetery is located or in the county adjoining the nearest to that county.
4. The county auditor shall make distribution of the interest earned on any cemetery fund or funds on the last Monday of January of each year and to the following person or persons:
  - (1) To the trustee of the township in which an abandoned or unincorporated cemetery is located.
  - (2) To the trustee of the township lying on the east or south of the cemetery if the cemetery is located on a county boundary or on a township boundary.
  - (3) To the treasurer of the board of directors of an incorporated cemetery.
5. The township trustee or the treasurer of the board of directors shall each make a receipt or voucher for any money paid out, stating the amount paid out, the purpose for which it was expended, and the fund from which it came. The receipts and vouchers shall be filed with county auditor before January 2 each year and shall be presented to the board of commissioners for examination and approval at its January meeting.
6. If a cemetery is under the control of a duly organized board of directors of an incorporated cemetery or of the trustees or officers of the church, association, or other organization, the board of county commissioners may, on its own initiative or upon request of the proper officers of the cemetery, pay over or return to the treasurer of the cemetery any money deposited with the county, to be held and managed by the corporation, church, association, or organization in compliance with the terms of the bequest, legacy, or endowment, including applicable statutes.

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**DELINQUENT TAX JUDGMENTS - DISTRIBUTION OF INTEREST**

The interest received upon payment of a delinquent personal property tax judgment should be distributed to the appropriate taxing district. Such interest would not be quietused to the County General Fund.

Form No. 18TJ (Rev. 1987), County Treasurer's Receipt For Personal Property Tax Judgment, should be used when receipting in such payments.

**COUNTY RECORDER'S NONCONFORMING FEE**

Indiana Code 36-2-11-16.5 allows the county recorder to collect an additional fee for documents that do not conform to certain requirements.

The county recorder may receive for record an instrument or a document **without** collecting the additional fee if:

1) The instrument or document consists of at least one (1) individual page measuring not more than eight and one-half (8 1/2) inches by fourteen (14) inches that is not permanently bound and is not a continuous form;

2) The instrument or document is on white paper of at least twenty (20) pound weight and has clean margins:

A) on the first and last pages of at least two (2) inches on top and bottom and one-half (1/2) inch on each side; and

B) on each additional page of at least one-half (1/2) inch on the top, bottom, and each side; and

3) The instrument or document is typewritten or computer generated in black ink in at least 10 point type.

For each document or instrument presented for recording that does not conform to the requirements, the recorder may attach additional pages, as needed, and collect one dollar (\$1) for each nonconforming page.

The fees collected for nonconforming pages shall be quietused to the county general fund.

**COUNTY LAND VALUATION COMMISSION**

A county land valuation commission is established in each county, under IC 6-1.1-4-13.8, for the purpose of determining the value of commercial, industrial, and residential land (including farm homesites) in the county.

The county assessor is chairman of the commission.

The members of the commission are as follows:

(1) The county assessor (who will only cast a vote to break a tie).

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**COUNTY LAND VALUATION COMMISSION (Continued)**

- (2) Each township assessor, when the respective township land values for that township assessor's township are under consideration.
- (3) One (1) township assessor from the county, to be appointed by all of the township assessors in the county by majority vote.
- (4) One (1) county resident who:
  - (A) holds a license under IC 25-34.1-3 as a salesperson or broker; and
  - (B) is appointed by the county executive (as defined in IC 36-1-2-5).
- (5) Four (4) individuals who:
  - (A) are appointed by the county executive (as defined in IC 36-1-2-5); and
  - (B) each represents one (1) of the following four (4) kinds of land in the county:
    - (i) Agricultural
    - (ii) Commercial
    - (iii) Industrial
    - (iv) Residential
- (6) One (1) individual who:
  - (A) is appointed by the county executive (as defined in IC 36-1-2-5); and
  - (B) represents financial institutions in the county.

The term of each member of the commission begins November 1 two (2) years before the commencement of the general reassessment under IC 6-1.1-4-4 and ends January 1 of the year the general reassessment commences under IC 6-1.1-4-4. The appointing authority may fill any vacancy for the remainder of the vacated term.

The commission shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the county using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which a general reassessment begins, the commission determining the values of land shall submit the values, all data supporting the values, and all information required under rules of the department of local government finance relating to the determination of land values to the county property tax assessment board of appeals and the department of local government finance. Not later than January 1 of the year in which a general reassessment begins, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values.

The county property tax assessment board of appeals shall review the values, data, and information submitted by the commission and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by the department of local government finance. If the commission fails to submit land values to the county property tax assessment board of appeals before January 1 of the year the general reassessment under IC 6-1.1-4-4 begins, the county property tax assessment board of appeals shall determine the values.

The county property tax assessment board of appeals shall give notice to the county and township assessors of its decision on the values. The notice must be given before March 1 of the year the general reassessment under IC 6-1.1-4-4 begins. Not later than twenty (20) days after that notice, the county assessor or a township assessor in the county may request that the county property tax assessment

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**COUNTY LAND VALUATION COMMISSION (Continued)**

board of appeals reconsider the values. The county property tax assessment board of appeals shall hold a hearing on the reconsideration in the county. The county property tax assessment board of appeals shall give notice of the hearing under IC 5-3-1.

The county assessor shall notify all township assessors in the county of the values as determined by the commission and as modified by the county property tax assessment board of appeals or department of local government finance under this section. Township assessors shall use the values determined under this section.

After notice to the county assessor and all township assessors in the county, a majority of the assessors authorized to vote under this subsection may vote to abolish the county land valuation commission. Each township assessor and the county assessor have one (1) vote. The county assessor shall give written notice to each member of the county land valuation commission; and each township assessor in the county of the abolishment of the commission under this subsection.

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE**

- Question #1:** If employees who work in the jail (i.e. bookkeeper/janitor) eat lunch at the jail, should they be paying for their meals? If so, would this be considered a taxable fringe benefit?
- Answer #1:** If they do not pay for meals, it is our understanding the meals would be a taxable fringe benefit under IRC 274REG 1.274-5. Please contact the IRS for a determination.
- Question #2:** Our County hires an engineer to do bridge inspections. We pay him through payroll with the county paying half the social security and Medicare and the engineer paying the other half. We provide no other benefits. Should he be considered a contractor? He provides his own office, equipment, and personnel under him. He is paid so many dollars per bridge with a total known cost up front. He sets his own work schedule.
- Answer #2:** You should request a determination from the IRS. Publication 1779 provides factors used to help determine the status of a worker.
- Question #3:** The Commissioners have enacted several ordinances that have fines that can be assessed. How many times do these ordinances have to be advertised? Do they need to be posted anywhere?
- Answer #3:** There are specific statutes authorizing fines and the number of times the ordinance has to be advertised. It would depend on the specific statute authorizing the fine. IC 5-3-1-2.3 requires an ordinance to be published one time within thirty days of passage.
- Question #4:** Emergency Detention Ordinance – Juveniles are paid from Commissioners budget after the ambulance company has collected all they can from insurance. Where are the adults paid from and can the balance be turned over to a collection agency? Can they add on collection fees?
- Answer #4:** We assume the court is ordering this payment. The County would need a budget from which to pay. If the court is ordering the services, may be a correction line-item, mental health line, etc. IC 5-22-6.5 Allows contracts with collection agencies and the collection agency to collect a fee from the debtor.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE (Continued)**

- Question #5:** Can an elected official who has filed for bankruptcy be bonded by the county?
- Answer #5:** This would be determined by the surety. IC 5-4-1-18 requires individual surety bonds to be filed by the Auditor, Treasurer, Recorder, Surveyor, Sheriff, Coroner, and Clerk. The County may by ordinance purchase a blanket bond or crime insurance policy in lieu of these individual surety bonds.
- Question #6:** IRS – Is the money that county puts into a Health Savings Account for employees (that are covered under health insurance) considered a taxable fringe benefit?
- Answer #6:** Generally, it would be excluded from the employee's taxable income under IRC 125 cafeteria plan. However, you should consult with the IRS. Publication 15-B covers Fringe Benefits.
- Question #7:** We no longer use transfer books. Is any type of approval needed for the records to be kept electronically?
- Answer #7:** Yes, the electronic version of the transfer book must be approved. IC 6-1.1-5-4 requires the County Auditor to maintain the transfer book.
- Question #8:** Will counties no longer receive IV-D incentive funds after 10-1-07? Will this revenue stream end?
- Answer #8:** It appears that incentive funds expended may no longer be reimbursed by the federal and state grantors under Title IV-D. Ask DCS for Clarification.
- Question #9:** Taxpayer has delinquent taxes 1-2-07, but pays them 1-30-07. Taxpayer fails to pay May 10<sup>th</sup> installment, what kind of penalty do you add on May 11<sup>th</sup>?
- Answer #9:** The taxpayer would be eligible for the 5% penalty on this parcel on May 11, 2007. However, if the taxpayer does not pay in full, within 30 days after May 10<sup>th</sup>, the penalty will increase to 10% of the unpaid taxes.
- Question #10:** If we buy the bottled water that is in our hotel room is that a personal expense or a county expense?
- Answer #10:** Personal.
- Question #11:** Can personal property for someone who is in bankruptcy just be taken off with a CE or does a form 133 have to be done?
- Answer #11:** If the personal property taxes are discharged in bankruptcy, a C of E may be used to remove the taxes. This would only be done after the bankruptcy court orders the taxes discharged.
- Question #12:** Are Parsonages who have delinquent Ditch Tax eligible for Tax Sale? If not what procedure do we follow to correct this error after the sale?
- Answer #12:** This parcel would be eligible for tax sale.
- Question #13:** Could a county adopt an ordinance or resolution to require persons to go to the Plan Commission for approval of projects prior to transfer of deeds?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE (Continued)**

**Answer #13:** Indiana law governs the transfer of real property; therefore, no home rule ordinance can be adopted to require a person to go to the plan commission prior to the transfer of the deed.

**Question #14:** Can you clarify IC 33-37-7-6(a) fees collected by a clerk of the circuit court, city or town share, how do we determine the percentage (prosecutes 50%)? How do we determine if they maintain law enforcement? Does a County Sheriff count?

**Answer #14:** If a city or town that maintains its own law enforcement agency prosecutes at least 50% of its ordinance violation in a county court they qualify. The city or town must have (pay for) its own police or marshall to qualify. Did they prosecute ½ ordinance violations at the county? (Take their word) Did they prosecute any ordinance violations in the county court? (one qualifies them if they do not have their own city or town court) All qualifying municipalities get a share based on the statutory formula.

**Question #15:** The following is based on my understanding of FMLA if I'm wrong please inform me, my information comes from the Dept of Labor CFR (29) (825). This question refers to the FMLA policies that state what proper FMLA leave can be used for, specifically where FMLA policy says FMLA leave can be used to care for an ill family member (i.e. spouse or child). FMLA says the employer may require an employee to use accrued sick time as part of the FMLA leave, but must still be granted a full 12 weeks following use of accrued sick time. However, accrued sick time can only be required to be used to care for a sick family member, only if the employer's normal use of sick time includes care of a family member. Our county policy says sick time can only be used for the employees own illness or to protect the health of another employee. Our policy also requires sick time be used as part of FMLA leave. Is this contradictory with FMLA rules?

**Answer #15:** The substitution of accrued sick or family leave is limited by the employer's policies governing the use of such leave.

**Question #16:** A non owner of a tax delinquent property, but is an adjacent property owner, has filed a 37BR petition to waive or reduce the delinquent property taxes and penalties on a Brownfield property with the intent of obtaining possession, cleaning up a collapsing manufacturing structure on the property and marketing it. IDEM has provided a comfort letter that says the lead contamination has been mitigated since the filing of the 37BR petition; the Commissioners have shown interest in taking possession of the tax sale certificate with the intent of selling the property and getting it back on the tax rolls as allowed by new statute. Can the Commissioner proceed with the tax sale certificate sale even though the 37BR petition has been filed?

**Answer #16:** There is no statute to prevent the Commissioners from proceeding with the sale of the tax sale certificate.

**Question #17:** Our Surveyor turned into my claims deputy a notice of loan payment a few months late. This loan is for a reconstruction drain. The bank added a late fee. Where do I pay this late fee from?

**Answer #17:** A proper budget appropriation, if there is not one, the surveyor or Drainage Board should request an additional appropriation for the service charge.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE (Continued)**

**Question #18:** Public Law 169 House Enrolled Act 1102, Dealing with 100R form, it now states we are to show the business address of each officer or employee who is listed on the form. Does this mean the location of each office building or do we now put the address where the administrative offices are located? Our county has numerous work locations. Thanks

**Answer #18:** Any County address where the employee can receive mail or be contacted.

**Question #19:** We have several drainage tiles that need replaced or fixed. Currently the process is to petition to have the County fix it and then the property owners would repay the County over a period of time through special assessments. The problem is that the County does not have the funds in a drain maintenance or reconstruction account to repair these tiles. As a result, there are many property owners in line to have their drainage tiles fixed, however, no money to fix them so the list continues to grow. The County has money in other funds (for example Rainy Day Fund) that could cover the up-front cost to repair some of these drains. Is there a way to allow a temporary loan between funds that could be repaid over time and not have to be repaid by the end of the year or six months after the year-end? Is there any other creative solution?

**Answer #19:** No, Increase maintenance assessment or appropriate County General funds to GDI. If you do this you may have to move expenses to rainy day. You could do reconstruction bonds.

**Question #20:** What steps can be taken to change the law that states that the treasurer must certify tax collections to the Auditor on or before Dec 20. This law has probably been on the books when everything was posted by hand. When you have a treasurer that doesn't balance daily obviously they have difficulty balancing year end. If certification does not get to us until 4:30 on the 20<sup>th</sup> (which it has) we are working weekends and holidays until very late, "hoping" to get settlements out on time. We have had government people and computer vendors tell us the law needs changed to reflect the volume of work to be done in the auditor's office to complete settlement. Obviously, certification to the auditor cannot be done until the treasurer is balanced, but perhaps some of the overtime needs to start on the front end, after Nov 10 closing.

**Answer #20:** Contact your legislative committee, AIC, and General Assembly members.

**Question #21:** Homeland Security Grant for Courthouse Security – Per grant guidelines, the state has to receive from the county an invoice showing the claim is in process by October 30. When the state receives this information, they will start the reimbursement process, but can not guarantee the money will be sent to the county before 1-1-07. Can we purchase something out of a fund with the understanding that when we get reimbursement, we will repay the fund? If we don't get reimbursement by Dec 31, how will this be looked at during our audit?

**Answer #21:** We will report negative fund balances in the financial statements and notes. If you can show the documentation that the negative balance is the result of a reimbursement grant for which timely requests for reimbursement were filed we will not take an exception in the form of an audit result and comment.

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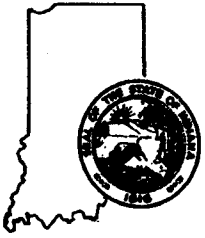
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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE (Continued)**

**Question #22:** In our county's personnel policy we have reimbursement of sick days when an employee leaves the county if they meet certain requirements. We have elected officials who are leaving office 12-31-06 and have sick days accumulated from when they were an "employee" before being elected. Our policy reads that they will be reimbursed at their current rate of pay. Elected officials do not accumulate sick days so do we use their rate of pay now or the rate of pay before they began there elected position?

**Answer #22:** Follow your policy. If you pay out the sick when they leave the employee position to become the elected official pay the employee rate of pay. If paid upon termination after elected term it would be the rate of pay at the time of leaving office.



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**AMOUNTS AUTHORIZED TO BE RECEIVED BY SHERIFFS FOR BOARD OF PRISONERS**

By authority of IC 36-8-10-7, I Bruce Hartman, CPA, State Examiner of the State Board of Accounts, do hereby fix the exact amount per meal which the sheriff of each county in the State of Indiana, shall be entitled to receive for feeding prisoners legally in his charge, including Federal prisoners, for a period of one year, beginning April 15, 2007. Amounts received by the sheriff from the Federal government for board and care of Federal prisoners shall be paid into the County General Fund.

In determining and fixing the amount per meal, the use of wholesome food in quantities and varieties necessary for the preservation of the health of the prisoners is contemplated. All expenses related to preparing and serving meals, except for the costs of food, shall be borne by the county.

The amounts fixed are for meals actually served such prisoners during each respective month. Not more than three meals at county expense are to be served to any one prisoner in any one day.

The term "month" shall mean a period of time beginning April 15, 2007 and thereafter ending on the fourteenth (14<sup>th</sup>) day of each succeeding month. Claims for meals for the month beginning December 15<sup>th</sup> will be paid from the appropriation for the succeeding year.

For number of meals served during a period of one month, per meal:

In counties having a population of less than 20,000 .....	\$1.88
In counties having a population of 20,001 to 40,000 .....	\$1.82
In counties having a population of 40,001 to 60,000 .....	\$1.74
In counties having a population of 60,001 to 80,000 .....	\$1.54
In counties having a population of 80,001 to 100,000 .....	\$1.30
In counties having a population of 100,001 to 200,000 .....	\$1.18
In counties having a population of 200,001 or over .....	\$1.11

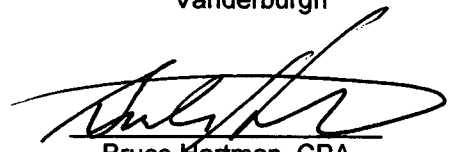
The following counties will not be allowed the amounts authorized above:

Allen

Lake

Marion

Vanderburgh

  
Bruce Hartman, CPA  
State Examiner

Dated this 5<sup>th</sup> day of April, 2007  
CJ/TRW/db